

# FYE 2009 Review - Annual Financial Report

School District: Madison County  
 Audit Firm Name: White & Associates, PSC  
 Date: 1/5/2010  
 1st Audit Reviewer: Kem Delaney-Ellis  
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	20,688,038.44	20,688,038.44	0.00	20,688,040.00	-1.56	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	13,312,726.45	-13,312,726.45	0.00	13,312,726.45	On page 41 in Note 0 - On behalf Payments are reported on page 41.
Revenue (State) - 3XXX (Not 3900)	40,011,177.79	40,011,177.79	0.00	53,323,904.00	-13,312,726.21	
Revenue (Federal) - 4XXX	60,617.02	60,617.02	0.00	60,617.00	0.02	
Total Revenues	60,759,833.25	74,072,559.70	-13,312,726.45	74,072,561.00	-1.30	
Expenditures-Not including Transfers Out or On Behalf	59,688,934.42	59,688,934.42	0.00	73,001,688.00	-13,312,753.58	
Expenditures-On Behalf	27.02	13,312,753.47	-13,312,726.45	0.00	13,312,753.47	
Total Expenditures	59,688,961.44	73,001,687.89	-13,312,726.45	73,001,688.00	-0.11	
Excess (Deficiency) of Revenues Over Expenditures	1,070,871.81	1,070,871.81	0.00	1,070,873.00	-1.19	
Other Financing Sources - Not Transfers In	239,217.95	239,217.95	0.00	239,218.00	-0.05	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	3,272.00	-3,272.00	System did not pick up object code 5220 Indirect Costs Transfer
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	204,710.00	204,710.00	0.00	204,710.00	0.00	
Total Other Financing Sources, Uses and Transfers	34,507.95	34,507.95	0.00	37,780.00	-3,272.05	
Net Change in Fund Balance	1,105,379.76	1,105,379.76	0.00	1,108,653.00	-3,273.24	
Beginning Fund Balance - July 1	6,508,969.05	6,508,969.05	0.00	7,877,865.00	-1,368,895.95	The difference in the Beginning Fund Balance is to be determined.
Ending Balance - June 30	7,614,348.81	7,614,348.81	0.00	8,986,518.00	-1,372,169.19	
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	13,312,726.45	-13,312,726.45	0.00	13,312,726.45	
On-Behalf Expenditures by Fund	27.02	13,312,753.47	-13,312,726.45	0.00	13,312,753.47	
Difference	0.00	0.00	0.00	0.00	0.00	

Fund 2 (Special Revenue) (220)

Revenue (Local) - 1XXX	85,549.63	85,549.63	0.00	85,550.00	-0.37
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	54,321.16	54,321.16	0.00	0.00	54,321.16
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX (not 3900)	4,085,387.16	4,085,387.16	0.00	4,139,708.00	-54,320.84
Revenue (Federal) – 4XXX	6,899,501.70	6,899,501.70	0.00	6,899,502.00	-0.30
Total Revenues	11,124,759.65	11,124,759.65	0.00	11,124,760.00	-0.35
Expenditures-Not including Transfers Out and not 0280	11,326,197.65	11,326,197.65	0.00	11,326,198.00	-0.35
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Total Expenditures	11,326,197.65	11,326,197.65	0.00	11,326,198.00	-0.35
Excess (Deficiency) of Revenues Over Expenditures	-201,438.00	-201,438.00	0.00	-201,438.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	204,710.00	204,710.00	0.00	204,710.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	3,272.00	3,272.00	0.00	3,272.00	0.00
Total Other Financing Sources, Uses and Transfers	201,438.00	201,438.00	0.00	201,438.00	0.00
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00
On-Behalf Payments Comparison - Fund 2					
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	54,321.16	54,321.16	0.00	0.00	54,321.16
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00

The difference is recorded in Fund 2 object code 3900 for the sum of \$54,321 which is Instructional device upgrade (IDU).

Fund 310 (Capital Outlay) (310)

Revenue (Local) - 1XXX	9,341.35	9,341.35	0.00	9,341.00	0.35
Revenue (State) – 3XXX	958,519.00	958,519.00	0.00	958,519.00	0.00
Total Revenues	967,860.35	967,860.35	0.00	967,860.00	0.35
Expenditures-Not including Transfers Out	958,519.00	958,519.00	0.00	958,519.00	0.00
Total Expenditures	958,519.00	958,519.00	0.00	958,519.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	9,341.35	9,341.35	0.00	9,341.00	0.35
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	53,212.92	53,212.92	0.00	53,213.00	-0.08
Total Other Financing Sources, Uses and Transfers	-53,212.92	-53,212.92	0.00	-53,213.00	0.08
Net Change in Fund Balance	-43,871.57	-43,871.57	0.00	-43,872.00	0.43
Beginning Fund Balance - July 1	73,088.59	73,088.59	0.00	73,089.00	-0.41
Ending Balance - June 30	29,217.02	29,217.02	0.00	29,217.00	0.02

Fund 320 (Building) (320)

Revenue (Local) - 1XXX	6,507,238.12	6,507,238.12	0.00	6,507,238.00	0.12
Revenue (State) – 3XXX	2,560,566.00	2,560,566.00	0.00	2,560,566.00	0.00
Total Revenues	9,067,804.12	9,067,804.12	0.00	9,067,804.00	0.12
Expenditures-Not including Transfers Out	93,122.24	93,122.24	0.00	93,122.00	0.24
Total Expenditures	93,122.24	93,122.24	0.00	93,122.00	0.24
Excess (Deficiency) of Revenues Over Expenditures	8,974,681.88	8,974,681.88	0.00	8,974,682.00	-0.12
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	8,381,192.79	8,381,192.79	0.00	8,381,193.00	-0.21
Total Other Financing Sources, Uses and Transfers	-8,381,192.79	-8,381,192.79	0.00	-8,381,193.00	0.21
Net Change in Fund Balance	593,489.09	593,489.09	0.00	593,489.00	0.09
Beginning Fund Balance - July 1	3,968,920.07	3,968,920.07	0.00	3,968,920.00	0.07
Ending Balance - June 30	4,562,409.16	4,562,409.16	0.00	4,562,409.00	0.16

Fund 360 (Construction) (360)

Revenue (Local) - 1XXX	404,111.21	404,111.21	0.00	404,111.00	0.21
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00
Total Revenues	404,111.21	404,111.21	0.00	404,111.00	0.21
Expenditures-Not including Transfers Out	25,252,010.65	25,252,010.65	0.00	25,252,011.00	-0.35
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00
Total Expenditures	25,252,010.65	25,252,010.65	0.00	25,252,011.00	-0.35
Excess (Deficiency) of Revenues Over Expenditures	-24,847,899.44	-24,847,899.44	0.00	-24,847,900.00	0.56
Other Financing Sources - Not Transfers In - Not 52XX	17,301,188.29	17,301,188.29	0.00	17,301,188.00	0.29
Other Financing Sources - Transfers In Only – 52XX Transfers	2,000,982.17	2,000,982.17	0.00	2,000,982.00	0.17
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	19,302,170.46	19,302,170.46	0.00	19,302,170.00	0.46
Net Change in Fund Balance	-5,545,728.98	-5,545,728.98	0.00	-5,545,730.00	1.02
Beginning Fund Balance - July 1	0.00	0.00	0.00	20,914,057.00	-20,914,057.00 ok AFR did not have a beginning fund balance
Ending Balance - June 30	-5,545,728.98	-5,545,728.98	0.00	15,368,327.00	-20,914,055.98
On-Behalf Payments Comparison - Fund 360					
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00
Fund 400 - Debt Service Fund					
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00
Revenue State (3XXX)	0.00	0.00	0.00	965,273.00	-965,273.00
Total Revenues	0.00	0.00	0.00	-965,273.00	965,273.00
Expenditures - Not Including Transfers Out	6,433,423.54	6,433,423.54	0.00	7,428,042.00	-994,618.46
Total Expenditures	6,433,423.54	6,433,423.54	0.00	0.00	6,433,423.54 Program Error did not add Total Expenditures
Excess (Deficiency) of Revenues Over Expenditures	-6,433,423.54	-6,433,423.54	0.00	-965,273.00	-5,468,150.54 Excess (Deficit) of Revenues over expenditures should be negative (6,462,769)
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	2,475,000.00	-2,475,000.00 Program Error page 44
Other Financing Sources - Transfers In Only – 52XX Transfers	6,433,423.54	6,433,423.54	0.00	6,433,424.00	-0.46
Other Financing Uses - Not Transfers Out	6,433,423.54	6,433,423.54	0.00	2,445,655.00	3,987,768.54 See page 44 of Financial Audit Report
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	6,462,769.00	-6,462,769.00 See page 44 of Financial Audit Report
Net Change in Fund Balance	-6,433,423.54	-6,433,423.54	0.00	5,497,496.00	-11,930,919.54 Program Error should be zero
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	-6,433,423.54	-6,433,423.54	0.00	5,497,496.00	-11,930,919.54 Program Error should be zero

Fund 410 - Debt Service Fund - SFCC

Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
Total Governmental Funds						
Total Revenues - Governmental Funds	82,324,368.58	95,637,095.03	-13,312,726.45	94,671,823.00	965,272.03	Program Error should be \$96,602,832
Total Expenditures - Governmental Funds	103,752,234.52	117,064,960.97	-13,312,726.45	110,631,538.00	6,433,422.97	Program Error should be \$118,060,043
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-21,427,865.94	-21,427,865.94	0.00	-15,959,715.00	-5,468,150.94	Program Error should be \$21,457,211
Total Other Financing Sources, Uses and Transfers - Governmental Funds	11,103,710.70	11,103,710.70	0.00	17,569,751.00	-6,466,040.30	Program Error should be \$17,569,752
Net Change in Fund Balance - Governmental Funds	-10,324,155.24	-10,324,155.24	0.00	1,610,036.00	-11,934,191.24	Program Error should be \$(3,887,460)
Beginning Fund Balance - July 1 - Governmental Funds	10,550,977.71	10,550,977.71	0.00	32,833,931.00	-22,282,953.29	Program Error should be \$32,833,930
Ending Fund Balance - June 30 - Governmental Funds	226,822.47	226,822.47	0.00	34,443,967.00	-34,217,144.53	Program Error should be \$28,946,470
Food Service - Funds 51 and 81 (510) (810)						

Operating Revenue - Not Interest Income (Local) - 1XXX	1,808,335.96	1,808,335.96	0.00	1,808,336.00	-0.04	
Total Operating Revenues	1,808,335.96	1,808,335.96	0.00	1,808,336.00	-0.04	
Expenditures-Not including Transfers Out or On-behalf	4,191,555.95	4,191,555.95	0.00	4,424,788.00	-233,232.05	
Expenditures-On Behalf	0.00	233,232.26	-233,232.26	0.00	233,232.26	Difference is onbehalf \$233,232.05
Expenditures - Depreciation Only (Fund 81)	160,941.13	174,970.01	-14,028.88	174,970.00	0.01	
Total Operating Expenses	4,352,497.08	4,599,758.22	-247,261.14	4,599,758.00	0.22	
Operating Income (Loss)	-2,544,161.12	-2,791,422.26	247,261.14	-2,791,422.00	-0.26	
Non-Operating Revenue - Interest Income Only (Local) - 1510	5,743.99	5,743.99	0.00	5,744.00	-0.01	
Revenue (State) – 3XXX	49,815.00	49,815.00	0.00	283,047.00	-233,232.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	233,232.26	-233,232.26	0.00	233,232.26	
Donated Commodities – 4550	169,718.32	169,718.32	0.00	169,718.00	0.32	
Revenue (Federal) - 4XXX, not 4550	2,580,687.00	2,580,687.00	0.00	2,580,687.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	329,630.00	-329,630.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	-148.26	-148.26	0.00	-148.00	-0.26	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	2,805,816.05	3,039,048.31	-233,232.26	3,368,678.00	-329,629.69	On page 20 the difference between the audit and AFR is the Sale or comp for loss of assets \$12,650 and purchase of fixed assets \$316,980
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	261,654.93	247,626.05	14,028.88	577,256.00	-329,629.95	
Beginning Net Assets - July 1	281,324.39	281,324.39	0.00	1,519,457.00	-1,238,132.61	The difference in Beginning Balance to be determined.
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	542,979.32	528,950.44	14,028.88	2,096,713.00	-1,567,762.56	

Day Care Operations - Fund 52

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Adult Education operations - Fund 54

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Funds - 5X

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Total Proprietary Funds					
Total Operating Revenues - Proprietary Funds	1,808,335.96	1,808,335.96	0.00	1,808,336.00	-0.04
Total Operating Expenses - Proprietary Funds	4,352,497.08	4,599,758.22	-247,261.14	4,599,758.00	0.22
Operating Income (Loss) - Proprietary Funds	-2,544,161.12	-2,791,422.26	247,261.14	-2,791,422.00	-0.26
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	2,805,816.05	3,039,048.31	-233,232.26	3,368,678.00	-329,629.69
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) - Proprietary Funds	261,654.93	247,626.05	14,028.88	577,256.00	-329,629.95
Net Assets, July 1, 2008 - Proprietary Funds	281,324.39	281,324.39	0.00	1,519,457.00	-1,238,132.61
Net Assets, June 30, 2009 - Proprietary Funds	542,979.32	528,950.44	14,028.88	2,096,713.00	-1,567,762.56
Fiscal Agent Funds - Fund 6X					
Additions (Local) - 1XXX	463.91	463.91	0.00	464.00	-0.09
On page 44 of the Financial Audit Report the sum of \$464 is listed under Intergovernmental -Federal					
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	463.91	463.91	0.00	464.00	-0.09
Deductions	463.91	463.91	0.00	0.00	463.91
Total Deductions	463.91	463.91	0.00	0.00	463.91
Change in Net Assets	0.00	0.00	0.00	464.00	-464.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	464.00	-464.00



Trust and Agency Funds - Fund 7XXX

Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Total Deductions	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Total Fiduciary Funds					
Total Additions - Fiduciary Funds	463.91	463.91	0.00	464.00	-0.09
Total Deductions - Fiduciary Funds	463.91	463.91	0.00	0.00	463.91
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	464.00	-464.00
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	464.00	-464.00
Fund 51 On-Behalf Payments Comparison					
Fund 51 - On-Behalf Revenues	0.00	233,232.26	-233,232.26	0.00	233,232.26
Fund 51 - On-Behalf Expenditures	0.00	233,232.26	-233,232.26	0.00	233,232.26
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (0740)					
Depreciation Expense - Fund 8	4,729,922.59	4,753,765.34	-23,842.75	4,753,765.00	0.34 On page 34 of Financial Audit Report
Depreciation Expense - Fund 81	160,941.13	174,970.01	-14,028.88	174,970.00	0.01 On page 20 of Financial Audit Report
On-Behalf Payments Comparison - Total All Funds					
On-Behalf Payments (AFR - KDE Web)	54,321.16	13,600,279.87	-13,545,958.71	13,545,958.71	54,321.16
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00 On page 41 of Financial Audit Report Note O - Onbehalf Payments \$13,545,958
On-Behalf Payments (Audit - KDE Web)	-54,321.16	-13,600,279.87	13,545,958.71	-13,545,958.71	-54,321.16
Government Assets - Fund 8					
Additions	-9,410.46	-9,410.46	0.00	0.00	-9,410.46 Program Error
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	-9,410.46	-9,410.46	0.00	0.00	-9,410.46
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	-9,410.46	-9,410.46	0.00	0.00	-9,410.46
Food Service Assets - Fund 81					
Additions	-148.26	-148.26	0.00	0.00	-148.26 Program Error
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	-148.26	-148.26	0.00	0.00	-148.26
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	-148.26	-148.26	0.00	0.00	-148.26

Day Care Assets - Fund 82

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Adult Education Assets - Fund 84

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Fund Assets - Fund 8X

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Total Fixed Assets

Total Additions - Fixed Assets	-9,558.72	-9,558.72	0.00	0.00	-9,558.72	According to Financial Audit Report Note D Page 34 & 35 these are deductions.
Total Deductions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Change in Total Fixed Assets	-9,558.72	-9,558.72	0.00	0.00	-9,558.72	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-9,558.72	-9,558.72	0.00	0.00	-9,558.72	